

2020

CERTIFICATE

To the Clerk of Edwards County, State of Kansas

We, the undersigned, officers of

City of Kinsley

- certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditures for the various funds for the year 2020; and
(3) the Amount(s) of 2019 Ad Valorem Tax are within statutory limitations.

		2020 Adopted Budget		
		Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	County Clerk's Use Only
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Allocation of MVT, RVT, and 16/20M Vehicle		3		
Schedule of Transfers		4		
Statement of Indebtedness		5		
Statement of Lease-Purchases		6		
Computation to Determine State Library Grant		7		
Fund	K.S.A.			
General	12-101a	8	1,386,698	408,270 62,767
Debt Service	10-113	9		
Library	12-1220	9	95,000	78,039 11,998
Library Employee Benefits	12-16,102	10	16,000	13,010 2,000
Special Highway		11	142,000	
Special Parks & Recreation		11	71,000	
Diversion		12	17,000	
Water		13	914,000	
Sewer		14	480,000	
Sanitation		15	191,000	
Non-Budgeted Funds-A		16		
Totals		xxxxx	3,312,698	499,319 76,765
				County Clerk's Use Only
Budget Summary		17		6,504,541
Neighborhood Revitalization Rebate		18		Nov 1, 2019 Total Assessed Valuation

Tax Lid Limit (from Computation Tab)
Does the City Need to Hold and Election?

504,147
NO

Assisted by:
VonFeldt, Bauer & VonFeldt, Chtd.
Certified Public Accountants
Address:
PO Box 127
Larned, KS 67550
Email:
adk@cpavbv.com
Attest: November 4 2019
Mina L. Schmitt
County Clerk

[Signature]
[Signature]
[Signature]
[Signature]
Governing Body

CPA Summary - no assurance provided. See accompanying significant budget assumptions.



CPA Summary of Assumptions

GENERAL ASSUMPTIONS:

The forecasts in this document are based on past trends, current policies and assumptions about future conditions based on reasonable expectations.

In establishing revenue and expenditure assumptions, data from a variety of governmental agencies, industry associations and other sources was reviewed.

Property valuations for the budget year are obtained from the June 10, 2019 County Clerk estimates. Prior year valuations are obtained from values certified by the County Clerk.

REVENUE ASSUMPTIONS:

Overall revenues are expected to increase slightly compared to the prior fiscal year.

Ad Valorem property tax is computed based on the statutorily imposed tax lid. Individual fund tax levies will vary depending on Management's decisions but the overall tax levy is expected to remain relatively flat or increase slightly compared to the current fiscal year.

Motor vehicle, 16/20M vehicle, recreational vehicle and commercial vehicle taxes are budgeted based on estimates obtained from the County Treasurer.

Other revenues are estimated based on historical information and emerging trends.

EXPENDITURES ASSUMPTIONS:

Overall expenditures are expected to remain flat or increase slightly compared to the prior fiscal year.

Budgeted expenditures are computed based on a legal maximum budget, i.e. all anticipated available funds are budgeted.

Salary/Wages and Benefits expenditures are expected to increase approximately 3%-5% compared to the prior fiscal year.

Operating expenditures are expected to increase approximately 1%-3% compared to the prior fiscal year.

Capital expenditures are budgeted based on Management's expected future capital needs .

City of Kinsley

2020

Computation to Determine Limit for 2020

	Amount of Levy
1. Total tax levy amount in 2019 budget	+ \$ 486,626
2. Library levy in 2019 budget	- \$ 88,736
Other tax entity levy in 2019 budget	- \$
3. Net tax levy	\$ 397,890

2020 Budget Percentage Adjustments

4. New improvements, Remodeling and Renovations for 2019 :	+ 47,963	
5. Increase in personal property for 2019 :		
5a. Personal property 2019	+ 87,320	
5b. Personal property 2018	- 93,035	
5c. Increase in personal property (5a minus 5b)	+ 0	
	(Use Only if > 0)	
6. Valuation of annexed territory for 2019 :		
6a. Real estate	+ 0	
6b. State assessed	+ 0	
6c. New improvements	+ 0	
6d. Total adjustment (sum of 6a, 6b, and 6c)	+ 0	
7. Valuation of property that has changed in use during 2019 :	+ 5,013	
8. Expiration of property tax abatements	+ 0	
9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+	
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)	52,976	
11. Total estimated valuation July 1, 2019	6,503,435	
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))	0.0082	
13. Percentage adjustment increase (12 times 3)	+ \$ 3,268	
14. Consumer Price Index for all urban consumers for calendar year 2018 (5 year average)	1.50%	
15. Consumer Price Index adjustment (Line 3 times Line 14)	\$ 5,968	
16. Total Percentage Adjustments	\$ 9,236	

2020 Revenue Adjustments

17. Property tax revenues for debt service in 2020 budget:		+	<u>0</u>	
Property tax revenues for debt service in 2019 budget:		-	<u>0</u>	
Increase property tax revenues spent on debt service			<u>0</u>	
18. Property tax revenues spent for public building commission and lease payments in the 2020 budget:		+	<u>0</u>	
(Obligations must have been incurred prior to July 1, 2016)				
(Do not include amounts already reported in debt service levy)				
Property tax revenues spent for public building commission and lease payments in the 2019 budget:		-	<u>0</u>	
Increase property tax revenues spent on public building commission and lease payments			<u>0</u>	
19. Property tax revenues spent on special assessments in the 2020 budget:		+	<u>0</u>	
(Do not include amounts already reported in debt service levy)				
20. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2020 budget:		+	<u>0</u>	
21. Property tax revenues spent on Federal or State mandates (effective after June 30, 2015)				
and loss of funding from Federal sources after January 1, 2017 in the 2020 budget:		+	<u>0</u>	
22. Property tax revenues spent on expenses related to disaster or Federal Emergency in the 2020 budget:		+	<u>0</u>	
23. Law enforcement expenses - 2020 budget:		+	<u>160,000</u>	
Law enforcement expenses - 2019 budget:		-	<u>160,000</u>	
CPI adjustment	1.50%		<u>2,400</u>	
Increased law enforcement expenses in 2020 budget:				+
(Do not include building construction or remodeling costs)				<u>0</u>
24. Fire protection expenses - 2020 budget:		+	<u>62,000</u>	
Fire protection expenses - 2019 budget:		-	<u>55,200</u>	
CPI adjustment	1.50%		<u>828</u>	
Increased fire protection expense in 2020 budget:				+
(Do not include building construction or remodeling costs)				<u>5,972</u>
25. Emergency medical expenses - 2020 budget:		+	<u> </u>	
Emergency medical expenses - 2019 budget:		-	<u> </u>	
CPI adjustment	1.50%		<u>0</u>	
Increased emergency medical expenses in 2020 budget:				+
(Do not include building construction or remodeling costs)				<u>0</u>
26. Total Revenue Adjustments				<u><u>5,972</u></u>

Levies on Behalf of Another Political or Governmental Subdivision

27. Library levy - 2020 budget:	+	91,049
Other tax entity levy - 2020 budget:	+	
Other tax entity levy - 2020 budget:	+	
28. Total Levies on Behalf of Another Political or Governmental Subdivision	+	91,049
29 Levy for Dissolved Taxing Entity (Only Use the First Year After Dissolved)	+	0
30. Total Computed Tax Levy		<u>504,147</u>

Other Tests - Property Tax Decline

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below.

2016 Tax Levy (Less Levy for other Governmental Units)	370,522	
2017 Tax Levy (Less Levy for other Governmental Units)	383,696	None
2018 Tax Levy (Less Levy for other Governmental Units)	386,990	None
2019 Tax Levy (Less Levy for other Governmental Units)	397,890	None

Average Tax Levy (last three years)	389,525
CPI Adjustment of 0.025	9,738
Average Tax Levy Adjusted by CPI	399,263

2020 Total Tax Levy (Less Levy for Other Governmental Units)

Exemption from Election Requirement Yes

"

Other Tests - Lost Valuation Test

Assessed Valuation Loss

2020 Tax Levy (Less Levy for other Governmental Units)	
2019 Tax Levy (Less Levy for other Governmental Units)	
Change in Levy	0

CPI Adjustment	5,968
2020 Mill Rate (Less Mills for other Governmental Units)	

Loss of Assessed Valuation Multiplied by 2020 Mill Rate	0
Total Adjustment for Loss of Assessed Valuation	<u>5,968</u>

Exemption from Election Requirement Yes

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2019	Ad Valorem Levy Tax Year 2018	Allocation for Year 2020				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	397,890	72,482	1,132	1,854	6,167	146
Debt Service						
Library	76,059	13,855	216	354	1,179	28
Library Employee Benefit	12,677	2,309	36	59	197	5
TOTAL	486,626	88,646	1,384	2,267	7,543	179

County Treas Motor Vehicle Estimate	88,646			
County Treas Recreational Vehicle Estimate		1,384		
County Treas 16/20M Vehicle Estimate			2,267	
County Treas Commercial Vehicle Tax Estimate				7,543
County Treas Watercraft Tax Estimate				179

Motor Vehicle Factor	<u>0.18216</u>			
Recreational Vehicle Factor	<u>0.00284</u>			
16/20M Vehicle Factor	<u>0.00466</u>			
Commercial Vehicle Factor	<u>0.01550</u>			
Watercraft Factor		<u>0.00037</u>		

*Note: Adjustments are required only if the transfer is being made in 2019 and/or 2020 from a non-budgeted fund.

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2019	Date Due		Amount Due 2019		Amount Due 2020	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
None											
Total G.O. Bonds					0			0	0	0	0
Revenue Bonds:											
None											
Total Revenue Bonds					0			0	0	0	0
Other:											
KWPCRF Proj #C20 1598 01	5/6/2002	3/1/2024	3.12	575,656	195,247	3/1	3/1	2,802	16,408	2,328	16,924
						9/1	9/1	2,567	16,664	2,085	17,188
KPWLSLF Proj #2752	12/5/2011	8/1/2033	2.43	703,064	528,382	2/1	2/1	5,496	14,703	5,188	15,062
						8/1	8/1	5,342	14,882	5,031	15,246
Total Other					723,629			16,207	62,657	14,632	64,420
Total Indebtedness					723,629			16,207	62,657	14,632	64,420

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

[illegible]

***If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

**WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND
REGIONAL LIBRARY SYSTEMS**

Budgeted Year: 2020

Library found in: City of Kinsley
Edwards County

Two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year	Proposed Year
	<u>2019</u>	<u>2020</u>
Ad Valorem Tax	\$73,777	\$78,039
Delinquent Tax	\$1,420	\$1,450
Motor Vehicle Tax	\$11,450	\$13,855
Recreational Vehicle Tax	\$194	\$216
16/20M Vehicle Tax	\$257	\$354
LAVTR	\$0	\$0
	<u>\$0</u>	<u>\$0</u>
TOTAL TAXES	\$87,098	\$93,914
Difference in Total Taxes:	\$6,816	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$6,338,057	\$6,503,435
Did Assessed Valuation Decrease?	No	
Levy Rate	12	12.000
Difference in Levy Rate:	0.000	
Qualify for grant:	Qualify	

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance from the State Library.

City of Kinsley

2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	480,974	442,123	429,795
Receipts:			
Ad Valorem Tax	362,789	385,953	xxxxxxxxxxxxxxxx
Delinquent Tax	7,495	5,000	5,000
Motor Vehicle Tax	74,495	71,886	72,482
Recreational Vehicle Tax	1,110	1,216	1,132
16/20M Vehicle Tax	1,449	1,612	1,854
Commercial Vehicle Tax	6,206	4,065	6,167
Watercraft Tax		152	146
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Special Assessments	467	500	500
Sales Tax	263,778	260,000	260,000
Franchise Tax	122,715	120,000	120,000
Local Alcohol Liquor Tax	1,272	2,238	2,645
Licenses, Fines & Permits	23,826	20,000	20,000
Charges for Services	20,182	20,000	20,000
Rental Income	22,225	22,000	22,000
Reimbursed Expense	32,534		
Airport Contracts	5,607	5,000	5,000
Fire Protection Contracts	20,291	20,000	20,000
In Lieu of Taxes (IRB)	2,050		
Interest on Idle Funds	8,194	7,500	7,500
Neighborhood Revitalization Rebate		-5,488	-5,902
Miscellaneous	8,775	2,000	2,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	985,460	943,634	560,524
Resources Available:	1,466,434	1,385,757	990,319
Expenditures:			
City Commission	33,807	44,605	50,000
Municipal Court	9,302	9,766	11,500
Legal Services	34,999	36,844	39,000
City Administration	90,476	95,002	100,100
Administration Support	178,816	186,377	198,000
Municipal Building	14,891	15,000	15,000
Police Patrol	160,207	160,000	160,000
Fire Department	160,669	62,512	62,000
Code Enforcement	1,507	2,000	5,000
Street Department	215,112	215,974	237,000
Airport	3,437	3,360	9,500
Service Center	61,082	61,487	65,000
Parks Department	52,369	53,946	80,000
Non Departmental	7,637	9,089	354,598
Sub-Total detail page	1,024,311	955,962	1,386,698
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,024,311	955,962	1,386,698
Unencumbered Cash Balance Dec 31	442,123	429,795	xxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount:	1,454,056	1,204,800	1,386,698
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			1,386,698
Tax Required			396,379
Delinquent Comp Rate: 3.0%			11,891
Amount of 2019 Ad Valorem Tax			408,270

CPA Summary - No assurance provided. See accompanying significant budget assumptions.

City of Kinsley

2020

Adopted Budget General Fund - Detail Expenditures	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Expenditures:			
City Commission			
Personal Services	3,606	3,786	4,000
Contractual Services	680	694	1,000
Commodities	111	125	
Capital Outlay			
Other	29,410	40,000	45,000
Total	33,807	44,605	50,000
Municipal Court			
Personal Services	9,277	9,741	10,500
Contractual Services	25	25	1,000
Commodities			
Capital Outlay			
Total	9,302	9,766	11,500
Legal Services			
Personal Services	28,899	30,344	32,000
Contractual Services	6,100	6,500	7,000
Commodities			
Capital Outlay			
Total	34,999	36,844	39,000
City Administration			
Personal Services	89,897	94,392	99,000
Contractual Services	505	510	1,000
Commodities	74	100	100
Capital Outlay			
Other			
Total	90,476	95,002	100,100
Administration Support			
Personal Services	133,895	140,590	148,000
Contractual Services	41,698	42,532	45,000
Commodities	3,173	3,205	5,000
Capital Outlay			
Other	50	50	
Total	178,816	186,377	198,000
Municipal Building			
Contractual Services	14,709	15,000	15,000
Other	182		
Total	14,891	15,000	15,000
Police Patrol			
Contractual Services	160,180	160,000	160,000
Commodities	27		
Total	160,207	160,000	160,000
Fire Department			
Personal Services	4,363	4,581	5,000
Contractual Services	35,576	36,288	37,000
Commodities	16,317	16,643	15,000
Capital Outlay	95,598		
Other	8,815	5,000	5,000
Total	160,669	62,512	62,000
Page 1 Total	683,167	610,106	635,600

City of Kinsley

2020

Adopted Budget General Fund - Detail Expenditures	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Expenditures:			
Code Enforcement			
Contractual Services	1,420	2,000	5,000
Commodities	87		
Total	1,507	2,000	5,000

Street Department

Personal Services	141,983	149,082	157,000
Contractual Services	37,567	37,943	50,000
Commodities	8,688	8,949	10,000
Capital Outlay	26,874	20,000	20,000
Total	215,112	215,974	237,000

Airport

Contractual Services	3,294	3,360	9,000
Commodities	143		500
Total	3,437	3,360	9,500

Service Center

Contractual Services	30,570	31,487	35,000
Commodities	26,811	25,000	25,000
Capital Outlay	3,701	5,000	5,000
Total	61,082	61,487	65,000

Parks Department

Personal Services	20,220	21,231	23,000
Contractual Services	10,632	10,845	15,000
Commodities	21,441	21,870	22,000
Capital Outlay	76		20,000
Total	52,369	53,946	80,000

Non Departmental

Unemployment Insurance	409	429	500
Community Center	7,228	8,660	10,000
Library			5,000
Capital Outlay			339,098
Total	7,637	9,089	354,598

Total	0	0	0

Total	0	0	0

Page 2 Total	341,144	345,856	751,098
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Page 1 Total	683,167	610,106	635,600
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Grand Total	1,024,311	955,962	1,386,698
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(Note: Should agree with general sub-totals.)

City of Kinsley

2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Debt Service			
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Receipts			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Basis Reserve (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	0	0	0
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		
	Tax Required		
	Delinquent Comp Rate: 3.0%		
	Amount of 2019 Ad Valorem Tax		

Adopted Budget	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Library			
Unencumbered Cash Balance Jan 1	9,893	11,363	3,280
Receipts:			
Ad Valorem Tax	57,789	73,777	xxxxxxxxxxxxxxxx
Delinquent Tax	1,210	1,420	1,450
Motor Vehicle Tax	11,884	11,450	13,855
Recreational Vehicle Tax	177	194	216
16/20M Vehicle Tax	241	257	354
Commercial Vehicle Tax	989	648	1,179
Watercraft Tax		24	28
In Lieu of Taxes (IRB)	327		
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-853	-1,128
Miscellaneous			
Does miscellaneous exceed 10% Total Receipts			
Total Receipts	72,617	86,917	15,954
Resources Available:	82,510	98,280	19,234
Expenditures:			
Appropriation	71,147	95,000	95,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	71,147	95,000	95,000
Unencumbered Cash Balance Dec 31	11,363	3,280	xxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	82,000	95,000	95,000
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		
	Tax Required		
	Delinquent Comp Rate: 3.0%		
	Amount of 2019 Ad Valorem Tax		

CPA Summary - No assurance provided. See accompanying significant budget assumptions.

City of Kinsley

2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Library Employee Benefits			
Unencumbered Cash Balance Jan 1	1,616	1,910	751
Receipts:			
Ad Valorem Tax	11,558	12,297	XXXXXXXXXXXXXXXXXX
Delinquent Tax	242	200	200
Motor Vehicle Tax	2,377	2,290	2,309
Recreational Vehicle Tax	35	39	36
16/20M Vehicle Tax	48	51	59
Commercial Vehicle Tax	198	130	197
Watercraft Tax		5	5
In Lieu of Taxes (IRB)	65		
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-171	-188
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	14,523	14,841	2,618
Resources Available:	16,139	16,751	3,369
Expenditures:			
Appropriation	14,229	16,000	16,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	14,229	16,000	16,000
Unencumbered Cash Balance Dec 31	1,910	751	XXXXXXXXXXXXXXXXXX
2018/2019/2020 Budget Authority Amount	16,000	16,000	16,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	16,000
		Tax Required	12,631
Delinquent Comp Rate:	3.0%		379
Amount of 2019 Ad Valorem Tax			13,010

Adopted Budget	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
0			
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXX
2018/2019/2020 Budget Authority Amount	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
Delinquent Comp Rate:	3.0%		0
Amount of 2019 Ad Valorem Tax			0

CPA Summary - No assurance provided. See accompanying significant budget assumptions.

City of Kinsley

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Special Highway	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	70,932	87,883	104,040
Receipts:			
State of Kansas Gas Tax	38,072	37,920	37,960
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	38,072	37,920	37,960
Resources Available:	109,004	125,803	142,000
Expenditures:			
Contractual Services	470	479	1,000
Commodities	20,651	21,284	25,000
Capital Outlay			116,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	21,121	21,763	142,000
Unencumbered Cash Balance Dec 31	87,883	104,040	0
2018/2019/2020 Budget Authority Amount	82,000	137,000	142,000

Adopted Budget

	Prior Year	Current Year	Proposed Budget
Special Parks & Recreation	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	42,095	52,808	58,855
Receipts:			
Local Alcohol Liquor Tax	1,272	2,237	2,645
Water Surcharge	9,441	9,500	9,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	10,713	11,737	12,145
Resources Available:	52,808	64,545	71,000
Expenditures:			
Commodities		5,690	20,000
Capital Outlay			51,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	5,690	71,000
Unencumbered Cash Balance Dec 31	52,808	58,855	0
2018/2019/2020 Budget Authority Amount	67,000	58,000	71,000

CPA Summary - No assurance provided. See accompanying significant budget assumptions.

City of Kinsley

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Division	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	3,036	7,822	12,000
Receipts:			
Diversion Fees	4,766	5,000	5,000
Interest on Idle Funds	20		
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	4,786	5,000	5,000
Resources Available:	7,822	12,822	17,000
Expenditures:			
Contractual Services		822	17,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	822	17,000
Unencumbered Cash Balance Dec 31	7,822	12,000	0
2018/2019/2020 Budget Authority Amount	4,000	8,500	17,000

Adopted Budget

0	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2018/2019/2020 Budget Authority Amount	0	0	0

CPA Summary - No assurance provided. See accompanying significant budget assumptions.

City of Kinsley

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Water	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	666,306	653,995	629,000
Receipts:			
Customer Receipts	283,509	280,000	280,000
Water Connection Fees	3,050	3,000	3,000
Reimbursed Expense	9,078		
Other	2,014	2,000	2,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	297,651	285,000	285,000
Resources Available:	963,957	938,995	914,000
Expenditures:			
Production & Distribution			
Personal Services	92,780	97,419	103,000
Contractual Services	144,835	138,731	151,000
Commodities	15,920	16,938	20,000
Capital Outlay			580,753
Other	3,330	3,500	4,000
General & Administration			
Personal Services	3,206	3,366	4,000
Contractual Services	6,973	7,112	8,000
Commodities	54		
Capital Outlay			
Other	618	682	1,000
KPWSLF Loan Principal	28,879	29,585	30,308
KPWSLF Loan Interest	11,442	10,838	10,219
KPWSLF Loan Fees	1,925	1,824	1,720
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	309,962	309,995	914,000
Unencumbered Cash Balance Dec 31	653,995	629,000	0
2018/2019/2020 Budget Authority Amount	997,133	969,000	914,000

CPA Summary - No assurance provided. See accompanying significant budget assumptions.

City of Kinsley

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Sewer	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	259,075	257,944	238,000
Receipts:			
Customer Receipts	174,705	172,000	242,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	174,705	172,000	242,000
Resources Available:	433,780	429,944	480,000
Expenditures:			
Collection & Treatment			
Personal Services	51,073	53,626	57,000
Contractual Services	21,499	32,074	25,000
Commodities	4,812	4,908	5,000
Capital Outlay			287,890
General & Administration			
Personal Services	55,972	58,771	62,000
Contractual Services	3,532	3,603	4,000
Commodities	27	28	100
Capital Outlay			
Other	13	25	100
KWPCRF Loan Principal	32,064	33,072	34,112
KWPCRF Loan Interest	6,296	5,369	4,413
KWPCRF Loan Fees	548	468	385
Sewer Project			
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	175,836	191,944	480,000
Unencumbered Cash Balance Dec 31	257,944	238,000	0
2018/2019/2020 Budget Authority Amount	474,000	448,000	480,000

CPA Summary - No assurance provided. See accompanying significant budget assumptions.

City of Kinsley

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Sanitation	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	62,193	55,642	43,000
Receipts:			
Customer Receipts	128,212	128,000	148,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	128,212	128,000	148,000
Resources Available:	190,405	183,642	191,000
Expenditures:			
Collection & Disposal			
Personal Services	97,151	102,009	108,000
Contractual Services	19,872	20,378	25,000
Commodities	8,971	9,150	10,000
Capital Outlay			36,000
General & Administration			
Personal Services	5,210	5,471	6,000
Contractual Services	3,532	3,603	4,000
Commodities	27	31	1,000
Capital Outlay			1,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	134,763	140,642	191,000
Unencumbered Cash Balance Dec 31	55,642	43,000	0
2018/2019/2020 Budget Authority Amount	190,000	184,000	191,000

CPA Summary - No assurance provided. See accompanying significant budget assumptions.

NOTICE OF BUDGET HEARING

The governing body of
City of Kinsley
will meet on August 19, 2019 at 6:30 PM at City Hall - 721 Marsh, Kinsley, KS for the purpose of
hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2020 Expenditures and Amount of 2019 Ad Valorem Tax establish the maximum limits of the 2020 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2018		Current Year Estimate for 2019		Proposed Budget for 2020		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	Estimate Tax Rate *
General	1,024,311	62.778	955,962	62.778	1,386,698	408,270	62.778
Debt Service							
Library	71,147	10.000	95,000	12.000	95,000	78,039	12.000
Library Employee Benefits	14,229	2.000	16,000	2.000	16,000	13,010	2.000
Special Highway	21,121		21,763		142,000		
Special Parks & Recreation			5,690		71,000		
Diversion			822		17,000		
Water	309,962		309,995		914,000		
Sewer	175,836		191,944		480,000		
Sanitation	134,763		140,642		191,000		
Non-Budgeted Funds-A	34,395						
Totals	1,785,764	74.778	1,737,818	76.778	3,312,698	499,319	76.778
Less: Transfers	0		0		0		
Net Expenditure	1,785,764		1,737,818		3,312,698		
Total Tax Levied	460,960		486,626		xxxxxxxxxxxxxxxxxxx		
Assessed							
Valuation	6,164,384		6,338,057		6,503,435		
Outstanding Indebtedness,							
January 1,	2017		2018		2019		
G.O. Bonds	0		0		0		
Revenue Bonds	0		0		0		
Other	853,044		787,646		723,629		
Lease Purchase Principal	0		0		0		
Total	853,044		787,646		723,629		

*Tax rates are expressed in mills

Karen Myers

City Official Title: City Clerk

City of Kinsley

2020

2020 Neighborhood Revitalization Rebate

Budgeted Funds for 2020	2019 Ad Valorem before Rebate**	2019 Mil Rate before Rebate	Estimate 2020 NR Rebate
General	408,270	62.778	5,902
Debt Service			0
Library	78,041	12.000	1,128
Library Employee Be	13,007	2.000	188
			0
			0
			0
			0
			0
			0
			0
			0
			0
TOTAL	499,318	76.778	7,218

2019 July 1 Valuation: 6,503,435

Valuation Factor: 6,503.435

Neighborhood Revitalization Subj to Rebate: 94,015

Neighborhood Revitalization factor: 94.015

**This information comes from the 2020 Budget Summary page. See instructions tab #13 for completing the Neighborhood Revitalization Rebate table.

Proof of Publication

TSAS,
Edwards, ss:

e, being duly sworn upon oath states that he/she
of **THE EDWARDS COUNTY SENTINEL**.

newspaper has been published at least weekly 50
and has been so published for at least five years
first publication of the attached notice.

newspaper was entered as second class matter at
ce of its publication;

newspaper has a general paid circulation on a
y, monthly, or yearly basis in EDWARDS County,
is NOT a trade, religious or fraternal publication
an printed and published in EDWARDS County,

HED was published on the following dates in a
of said newspaper:

n was made on the 31 day of July, 20 19
on was made on the ___ day of ___, 20 ___
n was made on the ___ day of ___, 20 ___
n was made on the ___ day of ___, 20 ___
n was made on the ___ day of ___, 20 ___
n was made on the ___ day of ___, 20 ___

e \$ 8400
ry's Fees \$ ___
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on Fee \$ 8400


Dawn Wendel

and this 31 day of July, 20 19

and SWORN to before me this 31

July, 20 19.
Kelly C Anderson
(Notary Public)

n expires 2-7-2022

 **KELLY C. ANDERSON**
Notary Public - State of Kansas
My Appt. Expires February 7, 2022.

(First published in the Edwards County Sentinel on July 31, 2019)

State of Kansas
City

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FUND	Prior Year Actual for 2018		Current Year Estimate for 2019		Proposed Budget for 2020		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	Estimate Tax Rate *
General	1,024,311	62.778	955,962	62.778	1,356,698	408,270	62.778
Debt Service							
Library	71,147	10.000	95,000	12.000	95,000	78,039	12.000
Library Employee Benefits	14,229	2.000	16,000	2.000	16,000	13,010	2.600
Special Highway	21,121		21,763				
Special Parks & Recreation					142,000		
Diversions			5,690		71,000		
			822		17,000		
Water	309,962		309,992				
Sewer	175,836		191,944		914,000		
Sanitation	134,763		140,642		480,000		
Non-Budgeted Funds-A	34,395				191,000		
Totals	1,785,764	74.778	1,737,818	76.778	3,312,698	499,319	76.778
Less: Transfers	0		0		0		
Net Expenditure	1,785,764		1,737,818		3,312,698		
Total Tax Levied	460,960		486,626		XXXXXXXXXXXXXXXXXXXX		
Assessed Valuation	6,164,384		6,338,057		6,503,435		
Outstanding Indebtedness,							
January 1,	2017		2018		2019		
G.O. Bonds	0		0		0		
Revenue Bonds	0		0		0		
Other	\$53,044		787,646		723,629		
Loan Purchase Principal	0		0		0		
Total	\$53,044		787,646		723,629		

*Tax rates are expressed in mills
Karen Myers
City Official Title: City Clerk